

**No.J.21011/1/2018-TAX/Pt
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

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**NOTIFICATION
No.52/2018 – State Tax**

Dated Aizawl the 4th Oct.,2018

In exercise of the powers conferred by sub-section (1) of section 52 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram,
Taxation Department.